

State Tax Commission

Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The agency receives a General Fund appropriation which is used for personnel costs, operating expenditures, and capital outlay for the operation of the State Tax Commission.

Budget Unit: TAAA(352) General Services

FY 03 \$6,486,104	FY 04 \$7,192,016	FY 05 \$6,718,015	FY 06 \$6,899,648	FY 07 \$6,776,370
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Budget Unit: TAAB(352) Audit and Collections

FY 03 \$9,496,330	FY 04 \$10,038,970	FY 05 \$10,883,217	FY 06 \$10,619,093	FY 07 \$10,561,051
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Budget Unit: TAAC(352) Revenue Operations

FY 03 \$3,710,832	FY 04 \$3,869,773	FY 05 \$4,002,757	FY 06 \$4,165,846	FY 07 \$4,307,817
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Budget Unit: TAAD(352) County Support

FY 03 \$2,716,034	FY 04 \$2,907,286	FY 05 \$3,011,817	FY 06 \$3,189,160	FY 07 \$3,200,521
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Total General Fund (0001-00)

FY 03 \$22,409,300	FY 04 \$24,008,044	FY 05 \$24,615,806	FY 06 \$24,873,747	FY 07 \$24,845,759
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Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: TAAD(352) County Support

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$85,024	FY 07 \$20,954
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Budget Unit: TAAF(352) Audit and Collections

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$284,972	FY 07 \$0
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Budget Unit: TAAI(352) General Services 2 of 2

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$1,257,038	FY 07 \$700,978
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Budget Unit: TAAP(352) Revenue Operations - GASB 34

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$82,392	FY 07 \$444,047
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Total Economic Recovery Reserve Fund (0150-01)

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$1,709,426	FY 07 \$1,165,979
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Fund: Fuels Distribution (0267-00)

Sources: Taxes on gasoline, gasohol, special fuels, aviation fuel, jet fuel, and the transfer fee on petroleum products are deposited to this fund until the commission completes a reconciliation.

Uses: Once reconciled, gasoline revenues are distributed to administrative accounts, refunds, railroad grade crossing fund, local bridge inspection fund, off-road user accounts, and the highway distribution account. Special fuel revenues are distributed to administrative accounts, refunds and the highway distribution account. Aircraft fuel revenues are distributed to refunds and the state aeronautics account. Transfer fees are distributed to the highway distribution account and to the petroleum clean water trust fund.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Multistate Tax Compact (0276-00)

Sources: Moneys collected as direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid duplicative taxation across states (§63-3709).

Uses: Each year the State Tax Commission receives the budget of the Multistate Tax Commission, including the statement of Idaho's share. On or before February 1 of each year, the Tax Commission certifies to the Senate Finance Committee, the House Appropriations Committee, the Senate Local Government and Taxation Committee, and the House Revenue and Taxation Committee as to whether the budget complies with the Multistate State Tax Compact. Unless the legislature determines otherwise prior to adjournment, the amounts which the State Tax Commission has certified as complying are hereby continually appropriated from the Multistate Tax Compact Fund to the Multistate Tax Commission.

If the funds in the Multistate Tax Compact Fund exceed one hundred and ten percent (110%) of the most recent annual appropriation to the Multistate Tax Commission, the excess shall be transferred to the General Fund.

Payments to the Multistate Tax Commission from the Multistate Tax Compact Fund are made only on approval of the State Tax Commission (§63-3709).

Budget Unit: TAAF(352) Audit and Collections

FY 03 \$1,089,332	FY 04 \$1,514,840	FY 05 \$1,617,919	FY 06 \$1,673,356	FY 07 \$1,541,350
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Budget Unit: TAAI(352) General Services 2 of 2

FY 03 \$19,236	FY 04 \$11,098	FY 05 \$3,900	FY 06 \$21,524	FY 07 \$169,697
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Budget Unit: TAAP(352) Revenue Operations - GASB 34

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$7,900
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Total Multistate Tax Compact Fund (0276-00)

FY 03 \$1,108,568	FY 04 \$1,525,938	FY 05 \$1,621,819	FY 06 \$1,694,880	FY 07 \$1,718,946
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Fund: Administration and Accounting (0338-01)

Sources: The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain trust funds. For the following trust funds the annual amount is three thousand dollars (\$3,000) or twenty percent (20%), whichever is less (§63-3067A&B(d)):

1. The Fish and Game Trust Fund (0051)
2. The Children's Trust Fund (0483)

Any county that has levied a tax pursuant to section 63-2602, Idaho Code, my contract with the State Tax Commission for collection and administration of the tax. Nez Perce County is currently levying local option sales taxes. These taxes are distributed according to §63-2605 as follows (until December 31, 2009):

- (a) An amount sufficient to pay refund claims to the State Refund Fund,
- (b) An amount equal to the cost of administering the tax is retained by the Commission, not to exceed the legislative appropriation.
- (c) The remaining balance is distributed monthly to the tax levying jurisdictions.

On other taxes, the State Tax Commission is authorized to retain an amount of money equal to the cost of collecting and administering them. The amount retained can not exceed the amount authorized to be expended by appropriation by the Legislature. Those taxes are:

1. Idaho Travel and Convention Tax (0212) (§67-4718)
2. Illegal Drug Tax (0281) (§63-4209)
3. Boise Auditorium District (0630) (§67-4917C)
4. Petroleum Clean Water Trust Fund (0130) (§41-4909)

Uses: Funds in the Administration Fund are used for defraying the costs of collecting and administering certain trust funds and taxes (§63-3602, §63-3067, §67-4718, §67-4917C, §63-4209, & §41-4909).

Budget Unit: TAAA(352) General Services

FY 03	\$22,548	FY 04	\$17,600	FY 05	\$61,286	FY 06	\$54,240	FY 07	\$35,900
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Budget Unit: TAAB(352) Audit and Collections

FY 03	\$20,334	FY 04	\$22,800	FY 05	\$49,950	FY 06	\$47,200	FY 07	\$35,400
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Budget Unit: TAAC(352) Revenue Operations

FY 03	\$65,666	FY 04	\$63,845	FY 05	\$282,750	FY 06	\$228,852	FY 07	\$161,313
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Total Administration and Accounting Fund (0338-01)

FY 03	\$108,548	FY 04	\$104,245	FY 05	\$393,986	FY 06	\$330,292	FY 07	\$232,613
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Fund: Administration Services for Transportation (0338-02)

Sources: The State Tax Commission retains funds from gasoline tax receipts equal to the cost of collecting, administering, and enforcing the gasoline tax requirements. However, the amount cannot exceed the amount authorized to be expended by the legislature (§63-2402 and §63-2405).

From special fuels tax receipts the State Tax Commission retains funds equal to the cost of collecting, administering and enforcing the special fuels tax. However, the amount cannot exceed the amount authorized to be expended by the legislature (§63-2416 - §63-2417).

Uses: The funds are used to pay the Commission's costs of the Gasoline Tax and Special Fuels Tax programs (§63-2412 and §63-2418).

Budget Unit: TAAA(352) General Services

FY 03	\$707,570	FY 04	\$813,012	FY 05	\$743,855	FY 06	\$1,134,917	FY 07	\$1,020,426
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Budget Unit: TAAB(352) Audit and Collections

FY 03	\$1,241,814	FY 04	\$1,271,144	FY 05	\$1,688,419	FY 06	\$1,769,690	FY 07	\$1,742,623
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Budget Unit: TAAC(352) Revenue Operations

FY 03 \$593,571	FY 04 \$671,964	FY 05 \$642,906	FY 06 \$774,696	FY 07 \$847,410
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Total Administration Services for Transportation Fund (0338-02)

FY 03 \$2,542,955	FY 04 \$2,756,119	FY 05 \$3,075,180	FY 06 \$3,679,303	FY 07 \$3,610,458
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Fund: Seminars and Publications (0401-00)

Sources: Fees, educational purposes sales, tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, unclaimed property lists, etc. Sales are primarily to the public.

Uses: These funds are used for defraying the costs associated with collecting and administering these funds.

Budget Unit: TAAA(352) General Services

FY 03 \$27,374	FY 04 \$24,100	FY 05 \$18,557	FY 06 \$13,175	FY 07 \$21,323
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Budget Unit: TAAC(352) Revenue Operations

FY 03 \$18,300	FY 04 \$18,300	FY 05 \$17,801	FY 06 \$18,300	FY 07 \$18,051
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Budget Unit: TAAD(352) County Support

FY 03 \$91,918	FY 04 \$89,500	FY 05 \$86,692	FY 06 \$78,933	FY 07 \$119,103
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Total Seminars and Publications Fund (0401-00)

FY 03 \$137,592	FY 04 \$131,900	FY 05 \$123,050	FY 06 \$110,408	FY 07 \$158,477
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Fund: Revenue Sharing (0502-01)

Sources: This fund is funded by 11.5% of the sales tax revenue (§63-3638(g)).

Uses: Funds are distributed as follows:

A) 28.2% to the cities, to be distributed as follows:

- 1) 50% in the proportion that the population of the city bears to the state population.
- 2) 50% according to assessed property market values.

B) 28.2% to the counties, to be distributed as follows:

- 1) \$1,320,000 to be distributed 1/44th to each county.
- 2) The balance to the counties in proportion that the population of the county bears to the state population.

C) 35.9% to the counties, for distribution to the cities and counties as follows:

- 1) Each city and county receives a like amount to the amount received under the provisions of 63-3638(e), Idaho Code, for the fourth quarter of calendar year 1999.
- 2) If the amount to distribute is less than that, they are reduced proportionately.
- 3) If the amount exceeds that, they are increased proportionately up to 105%.
- 4) If the amount exceeds 105%, it is distributed as follows:
 - a) 50% to the cities in the proportion that the population of the city bears to the state population.
 - b) 50% to the counties in the proportion that the population of the county bears to the state population.

D) 7% to the counties for distribution to special taxing districts.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$112,599,646	FY 04 \$115,319,821	FY 05 \$126,482,452	FY 06 \$139,220,421	FY 07 \$152,275,171
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Fund: County Circuit Breaker (0502-03)

Sources: This fund is funded by sales tax revenue and receives the portion certified to the county auditor under the circuit breaker provisions of the code (§63-709(1)).

Uses: The State Tax Commission reviews the claims and certifies the dollar amount to the county auditor by the third Monday in November. By December 20 the Tax Commission pays to each county one-half (1/2) the amount due, with the second half to be paid by the following June 20 (§63-709(2)).

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$12,787,109	FY 04 \$14,097,706	FY 05 \$14,995,253	FY 06 \$15,466,651	FY 07 \$15,402,668
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Fund: Sales Tax Ag Property Relief (0502-06)

Sources: Funded by Sales Tax revenues (§63-3638(10)).

Uses: Provides payments to counties and other taxing districts to replace property tax revenue lost when agricultural equipment was exempted from property taxes (§63-602EE).

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$0	FY 04 \$0	FY 05 \$13,448,453	FY 06 \$13,448,453	FY 07 \$10,967,778
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Fund: Estate Tax (0507-00)

Sources: The State Tax Commission collects estate taxes and remits the money to the State Treasurer (§14-413).

Uses: Estate taxes are distributed as follows:

1. Ten percent (10%) goes into a suspense fund to be sent to the counties, at least quarterly.
2. An amount sufficient to pay current refund claims is paid into the State Refund Fund.
3. The balance is distributed to the General Fund.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$986,346	FY 04 \$857,756	FY 05 \$601,435	FY 06 \$299,141	FY 07 \$29,622
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Fund: Tax Commission Refunds (0516-00)

Sources: Twenty percent (20%) of the State Income Tax (Individual and Corporate) is deposited to the credit of the State Refund Fund (§63-3067).

One half (50%) of withholding on lottery winnings is deposited in the Public School Income Fund, while the other half (50%) is deposited in the Refund Fund and distributed quarterly to counties for County Juvenile Probation Services (63-3067, Idaho Code).

Also, an amount sufficient to pay refunds is distributed to this fund from:

1. Sales Tax
2. Cigarette Tax
3. Beer Tax
4. Gasoline Tax
5. Inheritance Tax
6. Wine Tax
7. Kilowatt Hour Tax
8. Mine License Tax
9. Tobacco Tax
10. Special Fuels Tax
11. Travel & Convention Tax
12. Boise Auditorium Tax
13. Illegal Drug Tax
14. Department of Health and Welfare - Child Support Set-Off
15. Department of Labor Unemployment Tax Set-Off

Uses: The State Refund Fund is for repaying overpayments and paying any other erroneous receipts illegally assessed or collected, penalties collected without authority and taxes and licenses unjustly assessed. Whenever necessary for the purpose of making prompt payment of refunds, the State Tax Commission may request the Board of Examiners to authorize the transfer of an additional specific amount from the income tax collections to the State Refund Fund. Any unencumbered balance over \$1,500,000 in the Fund on June 30 is transferred to the General Fund (§63-3067).

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$234,951,542	FY 04 \$233,357,837	FY 05 \$221,671,821	FY 06 \$234,313,128	FY 07 \$254,024,549
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Fund: Abandoned Property Trust - Unclaimed Property (0518-01)

Sources: The Unclaimed Property Fund receives money from:

1. Any demand, savings or matured time deposits together with interest or dividends made in Idaho with a banking organization or credit union which has been inactive for five years; any sum payable on checks certified in Idaho on which a banking or financial organization is directly liable and which has been outstanding for five years; or any funds or personal property removed from a safe keeping depository such as a safe deposit box on which rental has expired, or any surplus amounts arising from sale thereof which the owner has not claimed for more than five years.
2. Certain unclaimed funds that are owned and unpaid by life insurance companies for five years.
3. Certain deposits and refunds payable by utilities for more than five years.
4. Certain other abandoned and inactive funds such as undistributed dividends and distributions of business associations, property of business associations and banking and financial organizations held in course of dissolution, property held by fiduciaries, property held by state courts, public officers and agencies, and miscellaneous personal property held for another person.

The state Tax Commission is required to maintain a record of the name and last known address of each person thought to own the property. The record is to be made available for public inspection at all reasonable business hours (§14-517).

Uses: All moneys are appropriated to the State Tax Commission to meet the costs of carrying out and enforcing the law. Funds are used in the following order:

1. For payment of claims allowed.
2. For refunds.
3. For costs of appraisals.
4. For payment of costs incurred in connection with acquiring the property.
5. For payment of amounts required to be paid by the state as trustee, bailee, or successor in interest to the preceding owner.
6. For payment of costs of official advertising in connection with the sale of property held in the name of the fund.
7. For transfer to the Estate (Inheritance Tax) Fund any inheritance taxes due the state by any claimant on any property claimed by him under the provisions of this chapter.
8. At the end of each month, or more often, the State Tax Commission shall transfer all money in the fund in excess of two hundred fifty thousand dollars (\$250,000) to the General Fund (§14-523).

Budget Unit: TAAA(352) General Services

FY 03 \$29,339	FY 04 \$70,110	FY 05 \$44,100	FY 06 \$172,712	FY 07 \$122,370
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Budget Unit: TAAB(352) Audit and Collections

FY 03 \$394,354	FY 04 \$495,380	FY 05 \$558,651	FY 06 \$635,731	FY 07 \$589,554
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Budget Unit: TAAC(352) Revenue Operations

FY 03 \$61,325	FY 04 \$38,041	FY 05 \$44,329	FY 06 \$38,006	FY 07 \$60,813
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Total Abandoned Property Trust - Unclaimed Property Fund (0518-01)

FY 03 \$485,018	FY 04 \$603,531	FY 05 \$647,080	FY 06 \$846,449	FY 07 \$772,737
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Fund: Abandoned Property - Escheat Trust (0518-02)

Sources: After final settlement of the affairs of an estate, if there are no heirs or other claimants. The administrator must pay to the State Tax Commission all moneys and effects reported as unclaimed property (§14-113).

Uses: The procedure for distribution of unclaimed property is followed. All abandoned property other than money delivered to the tax collector, shall within one (1) year after delivery be sold to the highest bidder at public sale in whatever city in the state or elsewhere affords the most favorable market for the property involved (§14-516). Funds received, including the proceeds from the sale of abandoned property, shall be deposited in the General Fund of the state (§14-517).

Budget Unit: TAAH (Cont) (352) Escheat Trust

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Election Campaign (0600-00)

Sources: When taxpayers file their individual income tax return, every individual whose income tax liability is at least \$1 may designate that \$1 shall be paid into the Election Campaign Fund (§63-3088).

Uses: Disbursed monthly to the State Controller's office for distribution to the various political parties.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Custodial (0630-00)

Sources: Suspense items are charged to this fund until they are ready to be credited to the proper fund. This includes items like wire transfers, field office deposits, Boise auditorium moneys, and wine tax distribution to the grape growers. Several Idaho Code sections require the state to bond taxpayers; all bonds are receipted in this fund and a subsidiary journal of individual bonds is maintained.

Uses: Prior to distribution of funds into the trust fund the State Tax Commission shall retain three thousand dollars (\$3,000) or twenty percent (20%), whichever is less, for the cost of collecting and administering the funds (§63-3067A). This applies to the Fish & Game Trust Fund and the Children's Trust Fund. Suspense items are held in this fund until they are identified and can be charged to their proper fund. The bond amounts are held as long as the bond is required.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$0	FY 07 \$0
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Fund: Federal Grant (0348-00)

Sources: Occasional grants of federal fuel tax funds are available.

Uses: Funds are utilized in the fuel tax audit area, to assist in identifying those owing money to the federal government.

Budget Unit: TAAF(352) Audit and Collections

FY 03 \$67,962	FY 04 \$77,526	FY 05 \$76,906	FY 06 \$63,796	FY 07 \$77,170
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Budget Unit: TAAP(352) Revenue Operations - GASB 34

FY 03 \$0	FY 04 \$12,000	FY 05 \$11,955	FY 06 \$10,456	FY 07 \$13,544
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Total Federal Grant Fund (0348-00)

FY 03 \$67,962	FY 04 \$89,526	FY 05 \$88,861	FY 06 \$74,253	FY 07 \$90,714
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State Tax Commission Grand Total

FY 03 \$388,184,586	FY 04 \$392,852,425	FY 05 \$407,765,196	FY 06 \$436,066,552	FY 07 \$465,295,470
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